J. C. ABRAMSON & COMPANY CERTIFIED PUBLIC ACCOUNTANTS NEW YORK OFFICE 551 FIFTH AVE. 60 PARK PLACE MURRAY HILL 6-1269 NEWARK N.J. TELEPHONE MITCHELL 2-4270 January 19, 1940 Mrs. Abraham Manley. 101 Montgomery St.. Newark. N. J. Dear Mrs. Manley: Enclosed herewith find form 940 which you will be good enough to sign, where indicated, and press the corporate seal and return to us for notarization and filing, together with a check to the order of the Collector of Internal Revenue for \$35.11. As you may know, this is the so called "Federal Unemployment Tax" and is paid annually by your Company. Since this return is due on or before January 31, 1940, please return same promptly. Very truly yours. J. C. ABRAMSON & COMPANY JCA/HN Certified Public Accountant Enc.